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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

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In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S THIRTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS, FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR
DISALLOWANCE OF CERTAIN INVALID CLAIMS, AS APPLICABLE**

THIS MATTER having come before the Court¹ on the *Liquidating Trust's Thirty-Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims, as Applicable* (the

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

“Objection”), which requested, among other things, that the claims specifically identified on Exhibit B attached to the Objection be reduced, fixed or disallowed, as applicable, for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon, good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is sustained in part, as set forth herein.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever fixed in the amount specified on Exhibit B for all purposes in these bankruptcy cases.
4. The Claims identified on Exhibit C as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
5. The Court will conduct a status conference on October 9, 2012 at 2:00 p.m. for all Claims identified on Exhibit D attached hereto.
6. The Liquidating Trust’s rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are

not waived and are expressly reserved.

7. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

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*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

Claim No.	Name & Address	Date Filed	Docketed Amt	Modified Amount	Debtor(s)	Classification
851	BOARD OF WATER AND LIGHT, ATTN SCOTT HERZBERG BANKRUPTCY SPECIALIST PO BOX 13007 LANSING, MI 48901-3007	12/08/08	\$4,350.83	\$3,797.04	CIRCUIT CITY STORES, INC.	U
831	BRINKS INC PO BOX 101 031 ATLANTA, GA 30392	12/15/08	\$27,059.59	\$26,351.61	CIRCUIT CITY STORES, INC.	U
3785	CITY OF PEORIA, Revenue Recovery 8401 W Monroe St Peoria, AZ 85345	01/15/09	\$837.32	\$271.08	CIRCUIT CITY STORES, INC.	U
2396	COLUMBIA GAS OF PENNSYLVANIA INC 200 Civic Center Dr 11th Fl Columbus, OH 43215	01/05/09	\$2,177.63	\$1,190.80	CIRCUIT CITY STORES, INC.	U
1274	COMMUNICATION AMERICA INC 4214 CANONGATE CT SPRINGHILL, FL 34609	12/18/08	\$8,691.00	\$8,327.00	CIRCUIT CITY STORES, INC.	U
203	INTEGRATED LABEL CORPORATION 3138 ANDOVER DR BOCKFORD, IL 61114	12/05/08	\$11,951.56	\$10,181.25	CIRCUIT CITY PURCHASING COMPANY, LLC	U
9071	JACKSON WALKER LLP, Attn Rick Herlan PO BOX 130989 DALLAS, TX 75313-0989	01/30/09	\$2,158.00	\$1,701.50	CIRCUIT CITY STORES, INC.	U
8767	MAJESCO ENTERTAINMENT COMPANY, Attn Bridget Greiber and Kyle J Lunde, co US Bank Corporate Trust Services 60 Livingston Ave St Paul, MN 55107-2292	01/30/09	\$104,832.00	\$104,016.96	CIRCUIT CITY STORES, INC.	U
4864	UGI UTILITIES INC 225 Morgantown Rd Reading, PA 19612-1949	01/26/09	\$4,743.54	\$3,828.40	CIRCUIT CITY STORES, INC.	U
2828	WISCONSIN PUBLIC SERVICE CORP PO BOX 19003 GREEN BAY, WI 54307-9003	01/06/09	\$7,777.82	\$7,453.17	CIRCUIT CITY STORES, INC.	U

EXHIBIT B

FIXED AMOUNT CLAIMS

Claim No.	Name & Address	Date Filed	Fixed Amt	Debtor(s)	Classification
6348	BYRD, CAROLYN H, GLOBALTECH FINANCIAL LLC 2839 PACES FERRY RD, STE ATLANTA, GA 30339	1/27/09	\$321,372.91	CIRCUIT CITY STORES, INC.	U

EXHIBIT C
DISALLOWED

Claim No.	Name & Address	Date Filed	Docketed Amt	Debtor(s)	Classification
2918	AMERENCILCO Credit & Collections 2105 E State Route 104 Pawnee, IL 62558	01/08/09	\$2,813.00	CIRCUIT CITY STORES, INC.	U
3134	ATMOS ENERGY MID STATES DIVISIONS A DIVISION OF ATMOS ENERGY CORPORATION Attn Bankruptcy Group Atmos Energy Corporation PO Box 650205 Dallas, TX 75265-0205	01/10/09	\$1,138.39	CIRCUIT CITY STORES, INC.	U
6943	ATMOS ENERGY MID TEX DIVISION A DIVISION OF ATMOS ENERGY CORPORATION Attn Bankruptcy Group Atmos Energy Corporation PO Box 650205 Dallas, TX 75265-0205	01/25/09	\$1,556.00	CIRCUIT CITY STORES, INC.	U
9769	CALIFORNIA AMERICAN WATER PO BOX 578 ALTON, IL 62002	01/30/09	\$1,410.13	CIRCUIT CITY STORES, INC.	U
9795	CITIZENS ENERGY GROUP Risk Mgmt Dept 2020 N Meridian St Indianapolis, IN 46202	01/26/09	\$1,032.50	CIRCUIT CITY STORES, INC.	U
9888	CITIZENS ENERGY GROUP Risk Mgmt Dept 2020 N Meridian St Indianapolis, IN 46202	01/26/09	\$1,335.76	CIRCUIT CITY STORES, INC.	U
7476	CITY OF LIVERMORE, CA 1052 SOUTH LIVERMORE AVE LIVERMORE, CA 94550-4899	01/29/09	\$1,044.22	CIRCUIT CITY STORES WEST COAST, INC.	U
5259	CITY OF PORT ARTHUR, TX P O Box 1089 Port Arthur, TX 77641-1089	01/26/09	\$1,057.59	CIRCUIT CITY STORES, INC.	U
2398	COLUMBIA GAS OF OHIO INC 200 Civic Center Dr 11th Fl Columbus, OH 43215	01/05/09	\$4,849.30	CIRCUIT CITY STORES, INC.	U
276	CONNECTICUT NATURAL GAS CORPORATION Attn Juliette Morle 76 Meadow St Est Hartford, CT 06108	11/17/08	\$543.17	CIRCUIT CITY STORES, INC.	U
4046	EDLEN ELECTRICAL EXH SERVICES 3010 BUILDERS AVE LAS VEGAS, NV 89101	01/20/09	\$511.00	CIRCUIT CITY STORES, INC.	U
2501	ELECTRIC POWER BOARD OF CHATTANOOGA Attn Legal Services Division PO Box 182255 Chattanooga, TN 37422-7255	01/05/09	\$6,840.65	CIRCUIT CITY STORES PR, LLC	U

DISALLOWED

Claim No.	Name & Address	Date Filed	Docketed Amt	Debtor(s)	Classification
1655	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND Elisa M Pugliese Esq 175 E Old Country Rd Hicksville, NY 11801-4257	12/17/08	\$1,141.53	CIRCUIT CITY STORES, INC.	U
1654	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND Elisa M Pugliese Esq 175 E Old Country Rd Hicksville, NY 11801-4257	12/17/08	\$624.31	CIRCUIT CITY STORES, INC.	U
1656	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND Elisa M Pugliese Esq 175 E Old Country Rd Hicksville, NY 11801-4257	12/17/08	\$506.12	CIRCUIT CITY STORES, INC.	U
2263	INTERMOUNTAIN GAS CO PO BOX 64 BOISE, ID 83732	12/30/08	\$974.22	CIRCUIT CITY STORES, INC.	U
3816	KANSAS CITY POWER & LIGHT PO BOX 419330 KANSAS CITY, MO 641416330	01/15/09	\$2,100.16	CIRCUIT CITY STORES, INC.	U
3815	KANSAS CITY POWER & LIGHT PO BOX 219330 KANSAS CITY, MO 64121-9330	01/15/09	\$3,432.88	CIRCUIT CITY STORES, INC.	U
3813	KANSAS CITY POWER & LIGHT CO KCPL P O BOX 219330 KANSAS CITY, MO 64121-9330	01/15/09	\$4,710.10	CIRCUIT CITY STORES, INC.	U
3817	KANSAS CITY POWER & LIGHT CO KCPL P O BOX 219330 KANSAS CITY, MO 64121-9330	01/15/09	\$3,164.13	CIRCUIT CITY STORES, INC.	U
3819	KANSAS CITY POWER & LIGHT CO KCPL P O Box 219330 Kansas City, MO 64121-9330	01/15/09	\$3,057.56	CIRCUIT CITY STORES, INC.	U
1799	KEYSPAN GAS EAST CORP DBA NATIONAL GRID 175 E Old Country Rd Hicksville, NY 11801-4257	12/17/08	\$1,186.63	CIRCUIT CITY STORES, INC.	U
4237	LACLEDE GAS COMPANY c o Bankruptcy 720 Olive ST Rm 1215 St Louis, MO 63101	01/21/09	\$2,227.45	CIRCUIT CITY STORES, INC.	U
886	LCEC LEE COUNTY ELECTRIC COOPERATIVE PO BOX 31477 TAMPA, FL 33631-3477	12/10/08	\$5,600.17	CIRCUIT CITY STORES, INC.	U
528	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP CORPORATION 555 New Salem Rd Murfreesboro, TN 37129	11/25/08	\$6,261.14	CIRCUIT CITY STORES, INC.	U

EXHIBIT C
DISALLOWED

Claim No.	Name & Address	Date Filed	Docketed Amt	Debtor(s)	Classification
10157	NATIONAL FUEL GAS DISTRIBUTION CORPORATION 6363 Main St Legal Dept Williamsville, NY 14221	01/30/09	\$501.33	CIRCUIT CITY STORES, INC.	U
10142	NEW JERSEY AMERICAN WATER/371476 PO BOX 578 ALTON, IL 62002	01/30/09	\$506.25	CIRCUIT CITY STORES, INC.	U
10141	NEW JERSEY AMERICAN WATER/371476 PO BOX 578 ALTON, IL 62002	01/30/09	\$818.25	CIRCUIT CITY STORES, INC.	U
10145	PENNSYLVANIA AMERICAN WATER COMPANY PO BOX 578 ALTON, IL 62002	01/30/09	\$628.09	CIRCUIT CITY STORES, INC.	U
1432	PIEDMONT NATURAL GAS PIEDMONT NATURAL GAS NASHVILLE GAS PO BOX 533500 ATLANTA, GA 30353-3500	12/09/08	\$1,069.79	CIRCUIT CITY STORES, INC.	U
8623	PUBLIC SERVICE COMPANY OF NORTH CAROLINA INCOPORATED PSNC 1426 Main St Mail Code 130 Columbia , SC 29201	01/29/09	\$1,457.20	CIRCUIT CITY STORES, INC.	U
263	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868	12/05/08	\$3,652.70	CIRCUIT CITY STORES, INC.	U
262	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868	12/05/08	\$8,862.48	CIRCUIT CITY STORES, INC.	U
264	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868	12/05/08	\$3,496.08	CIRCUIT CITY STORES, INC.	U
261	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868	12/05/08	\$1,509.42	CIRCUIT CITY STORES, INC.	U
266	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868	12/05/08	\$3,720.85	CIRCUIT CITY STORES, INC.	U
14580	ROANOKE GAS COMPANY WootenHart PLC PO Box 12247 Roanoke, VA 24024	07/14/09	\$1,337.86	CIRCUIT CITY STORES, INC.	U

Claim No.	Name & Address	Date Filed	Docketed Amt	Debtor(s)	Classification
7652	SOUTHERN CALIFORNIA GAS COMPANY Mass Markets Credit & Collections The Gas Company PO Box 30337 Los Angeles, CA 90030-0337	01/27/09	\$1,027.46	CIRCUIT CITY STORES, INC.	U
5342	TRUSSVILLE UTILITIES BOARD, AL P O Box 836 Trussville, AL 35173	01/26/09	\$1,620.91	CIRCUIT CITY STORES, INC.	U
1708	TURLOCK IRRIGATION DISTRICT P O BOX 819007 TURLOCK, CA 95381-9007	12/19/08	\$6,557.91	CIRCUIT CITY STORES, INC.	U
7698	UGI ENERGY SERVICES, INC 1 MERIDIAN BLVD STE 2C01 WYOMISSING, PA 19610	01/29/09	\$6,786.43	CIRCUIT CITY STORES, INC.	U

CONTINUED CLAIMS

Claim No.	Name & Address	Date Filed	Docketed Amt	Debtor(s)	Classification
762	AMERICAN ELECTRIC POWER PO Box 2021 Roanoke, VA 24022-2121	12/05/08	90,110.57	CIRCUIT CITY STORES, INC.	U
4333	BLACKSHEAR, BRENDA 102 ANITA LANE LONGVIEW, TX 75603	01/20/09	9,857.39	CIRCUIT CITY STORES, INC.	U
5164	PUBLIC SERVICE OF NEW HAMPSHIRE PO BOX 330 MANCHESTER, NH 03105	01/21/09	43,955.58	CIRCUIT CITY STORES, INC.	U
166	TOLEDO EDISON Bankruptcy Dept Rm 204 6896 Miller Rd Brecksville, OH 44141	12/01/08	4,645.57	CIRCUIT CITY STORES, INC.	U
1319	TOSHIBA AMERICA INFORMATION SYSTEMS INC Attn Steven N Leitess co Leitess Leitess Friedberg & Fedder PC 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117	12/19/08	257,427.72	CIRCUIT CITY STORES, INC.	U
1694	TUCSON ELECTRIC POWER COMPANY Marc Jerden Senior Legal Counsel One South Church Ave Ste 100 Tucson, AZ 85701	12/19/08	2,956.17	CIRCUIT CITY STORES, INC.	U
1039	TUCSON ELECTRIC POWER COMPANY c o Marc Jerden Senior Legal Counsel One South Church Ave Ste 100 Tucson, AZ 85701	12/19/08	3,258.69	CIRCUIT CITY STORES, INC.	U
387	WESTERN MASSACHUSETTS ELECTRIC COMPANY Northeast Utilities Credit and Collection Center PO Box 2899 Hartford, CT 06101-8307	11/28/08	4,802.21	CIRCUIT CITY STORES, INC.	U
6490	WISCONSIN POWER & LIGHT 300 Sheridan Ave Centerville, IA 52544	01/26/09	6,045.04	CIRCUIT CITY STORES, INC.	U
562	YANKEE GAS Northeast Utilities Credit and Collection Center PO Box 2899 Hartford, CT 06101-8307	11/28/08	2,840.38	CIRCUIT CITY STORES, INC.	U
1520	DIRECTED ELECTRONICS INC One Viper Way Vista, CA 92081	12/08/08	\$720,958.36	CIRCUIT CITY STORES, INC.	U